IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 28TH MARCH 2007 / 7TH CHAITHRA 1929

WP(C).No. 5742 of 2007(H)

PETITIONER:

E. LAILA BEEGUM,
W/O. LATE A.M.SAINULABDEEN MUSALIAR,
RESIDING AT SHAFI MANZIL, KARIKODU, KOLLAM-5.

BY ADV. SRI.E.D.GEORGE
SRI.SABU S.KALLARAMOOLA

RESPONDENTS:
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1. **THE GENERAL MANAGER,**
   DISTRICT INDUSTRIES CENTRE, KOLLAM.

2. **THE DIRECTOR OF INDUSTRIES & COMMERCE,**
   GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.

3. **THE SECRETARY,**
   INDUSTRIES DEPARTMENT, GOVERNMENT OF KERALA,
   THIRUVANANTHAPURAM.

4. **THE SECRETARY,**
   DEPARTMENT OF REVENUE, GOVERNMENT OF KERALA,
   THIRUVANANTHAPURAM.

***ADDL.R5 IS IMPLEADED:**

R5. COMMERCIAL TAX OFFICER,
SPECIAL CIRCLE I, KOLLAM.

(*ADDL.R5 IS IMPLEADED AS PER ORDER DTD. 6/03/2007
IN I.A.NO.3103/2007)

BY SR.GOVT.PLEADER SRI. M.K.PUSHPALATHA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 5742 OF 2007-H

JUDGMENT

The petitioner is the widow of late A.M.Sainulabdeen Musaliar, who was a registered dealer under the K.G.S.T. Act. Substantial amounts were due from him to the State as arrears of sales tax. The petitioner was not aware of the amounts due and therefore, she could not clear the amount or claim the benefit of the amnesty scheme, then in force. She submits, about Rs.65 lakhs are already paid and she may be permitted to pay the balance amount in instalments without interest. She has already preferred Ext.P17 representation before the Government, seeking this relief.

2. The learned Government Pleader, upon instructions, submitted that the balance amount due from the petitioner's husband will come Rs.66,13,358/-, out of which Rs.43,99,280/- is interest, which is computed at the rate of 24%. The petitioner may forward a copy of this judgment along with an additional representation addressed to the Secretary to Government, Department of Taxes, through the additional 5th respondent within three weeks from today. In that event, the 5th respondent will forward the necessary details to the Government, so that it can take

appropriate decision on her representation. The Government shall pass orders on the said representation within three months from the date of receipt of the same from the 5th respondent. The 5th respondent shall forward the judgment with his comments to the Government within two weeks from the date of receipt of it. The attachment of the immovable properties will continue. But, the attachment of the movables will be kept in abeyance for a period of four months or till the Government take a decision as directed above, whichever is earlier.

The Writ Petition is disposed of as above.

28th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/